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of the owner of the net or inclosure, is held, in *State v. Shaw* (Ohio), 60 L. R. A. 481, to constitute larceny. With this case is an extensive note on the subject of the right to fish.

ATTORNEYS AT LAW—AUTHORITY PRESUMED—AUTHORITY AFTER JUDGMENT.—In *Brown v. Arnold*, decided by the United States Circuit Court of Appeals, Eighth Circuit, in July, 1904 (131 Fed. 723), the following is the syllabus by the court:

"The assumption by an attorney at law of authority within the scope of the ordinary power of a practicing lawyer to act for a party to an action or suit is presumptive proof of actual authority to so act. The power assumed by an attorney at law in the conduct of an action is valid until disproved, not void until proved.

While the general rule is said to be that the authority conferred upon a lawyer by his retainer in an action or suit ceases when the judgment or decree is rendered, there are many exceptions to this rule, and in the actual practice of the law it is frequently disregarded. Some of the established exceptions are that after judgment or decree the authority of the attorney for the prevailing party to collect or enforce it, his authority to receipt for its proceeds and to discharge it, his authority to admit service of a citation to review it, and his authority to oppose any steps that may be taken within a reasonable time to reverse it, continue.

The retainer of an attorney at law to conduct an action confers upon him authority to stipulate with opposing counsel after the rendition of judgment in favor of his client, and after the expiration of the term of court, but within the time for procuring a writ of error, that the case shall abide the final decision of another action which involves the same question, and is conducted by the same attorneys.

SITUS OR LOCATION OF ROLLING STOCK FOR THE PURPOSES OF TAXATION.—The recent case of the city of Manchester against the State Corporation Commission and others, is of interest to the profession. This case arose out of the fact that in assessing the value of property of the Southern Railway Company for taxation, the State Corporation Commission, in conformity with the requirements of section 27 of the Act of the General Assembly of Virginia, approved April 16th, 1903 (Acts 1902-3-4, p. 155, Va. Code Anno. p. 2202), though finding that certain rolling stock of the company was in fact located in the city of Manchester, changed the location of such property for the purpose of local taxation from the city of Manchester to the city of Richmond, thereby depriving the city of Manchester of an aggregate of \$463,492 of taxable values for the year 1903, which otherwise it would have received. The city of Manchester, feeling itself aggrieved, gave notice to the State Corporation Commission, the Attorney General for the State of Virginia, the Southern Railway Company, and the City of Richmond, that on a certain day and hour, under and by virtue of the further provisions of the aforesaid act, it would apply to the Circuit Court of the City of Richmond to correct the aforesaid action and to restore to, or re-locate

at the city of Manchester, for the purpose of local taxation by the said city for the year 1903, all of the said property of the company.

Upon the filing of the answers of the Corporation Commission and of the city of Richmond, and upon argument, Judge R. Carter Scott, Judge of the Circuit Court of the City of Richmond, held that the rolling stock of the Southern Railway Company, in the plaintiff's notice mentioned, was properly located for taxation for the year 1903 in the city of Richmond, and approved and affirmed the action of the Commission, and accordingly dismissed the application.

This decision was based largely upon the decisions of *O. & A. Railroad v. The City of Alexandria*, 17 Grat. 176, and *A. & D. Railroad Company v. Lyons*, 101 Va. 1, 43 S. E. 932.

In the petition to the Supreme Court for a writ of error, the claims of the city of Manchester were ably presented, the attorneys insisting, among other things, that, under the authority of the *N. & W. Railway Co. v. Board of Public Works*, 97 Va. 23, the actual location of the rolling stock was the situs of said stock for the purpose of taxation, and not the location of the principal office of the company. The writ of error, however, was refused.

G. C. G.

EVIDENCE—TRIAL OF POLICE CAPTAIN FOR SPECIFIC OFFENSE—FACTS ELICITED THAT WERE ENTIRELY FOREIGN TO THE ISSUE.—The Court of Appeals of New York in *Moynihan v. Greene, Com'r*, held that upon the trial of a police captain before the commissioner for a specific offense, as in this case, for neglect of duty in failing to report that he had transferred an officer from one place of duty to another, the prosecution ought not to be permitted to go into an extensive examination of the defendant as to the amount of property he had accumulated during the twenty-six years he had been on the force, his salary, family expenses, &c., during that time, for the purpose of creating a suspicion that he had been guilty of other offenses in acquiring property dishonestly. Where the record discloses that such irrelevant testimony, allowed under objection, must have been prejudicial to the defendant's case it constitutes reversible error.—*New York Law Journal*, Oct. 26, 1904.